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Inventors: Klokke et al.  
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This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claims 1-23 (canceled).

Claim 24 (currently amended): A method for preparing granules for a pharmaceutical formulation comprising wetting a mixture of one or more corrosive active ingredients and one or more lipophilic retarding agents with an oily substance selected from the group consisting of neutral oil comprising caprylic and capric acid triglycerides, sesame oil, peanut oil, olive oil, almond oil, soybean oil, coconut oil, cottonseed oil, corn oil, rape oil, sunflower oil, wheat kernel oil, liquid paraffin, wax solutions in organic oil, and low viscosity wax; and granulating the wetted mixture so that granules for a pharmaceutical formulation are prepared.

Claim 25 (previously presented): The method of claim 24, wherein the mixture further comprises one or more excipients, fillers, flow-regulating agents, wetting agents or disintegrants, or a mixture thereof.

Claim 26 (previously presented): The method of claim 24, wherein the step of wetting the mixture is carried out by spraying.